

Defined terms: "Inheritance tax" § 1-101
"Internal Revenue Code" § 1-101
"Person" § 1-101 "Property" § 1-101

(E) INDIVIDUAL.

"INDIVIDUAL" MEANS, UNLESS EXPRESSLY PROVIDED OTHERWISE, A NATURAL PERSON OR A FIDUCIARY.

REVISOR'S NOTE: This subsection is new language derived without substantive change from the first clause of former Art. 81, § 279(e).

The former phrase "whether married or unmarried" is deleted as surplusage.

The former reference to "corporate fiduciaries" is deleted as unnecessary in light of the definition of the word "fiduciary".

Defined term: "Fiduciary" § 10-101

(F) MARYLAND TAXABLE INCOME.

"MARYLAND TAXABLE INCOME" MEANS:

(1) FOR AN INDIVIDUAL, MARYLAND ADJUSTED GROSS INCOME, LESS THE EXEMPTIONS AND DEDUCTIONS ALLOWED UNDER THIS TITLE; AND

(2) FOR A CORPORATION, MARYLAND MODIFIED INCOME AS ALLOCATED UNDER THIS TITLE.

REVISOR'S NOTE: This subsection is new language added to allow concise reference to income that is subject to tax.

As to "Maryland adjusted gross income", see Subtitle 2 of this title.

As to "Maryland modified income", see Subtitle 3 of this title.

Defined terms: "Corporation" § 1-101
"Individual" § 10-101

(G) NONRESIDENT.

"NONRESIDENT" MEANS AN INDIVIDUAL WHO IS NOT A RESIDENT.

REVISOR'S NOTE: This subsection is new language derived without substantive change from the third sentence of former Art. 81, § 279(i).